

ABSTRAK

PENGARUH PROFITABILITAS DAN SOLVABILITAS TERHADAP OPINI AUDIT *GOING CONCERN*

Penelitian ini bertujuan untuk mengetahui dan mendeskripsikan seberapa besar Profitabilitas dan Solvabilitas berpengaruh secara parsial dan simultan terhadap Opini Audit *Going Concern*. Variabel independent dalam penelitian ini adalah Profitabilitas yang diukur dengan Return On Assets (ROA) dan Solvabilitas yang diukur dengan Debt To Asset Ratio, sedangkan variable dependen yang digunakan dalam penelitian ini adalah Opini Audit *Going Concern* yang diukur dengan Variabel Dummy. Populasi dalam penelitian ini sebanyak 51 Perusahaan Sub Sektor Kontruksi Bangunan yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2018 – 2020. Sampel penelitian menggunakan metode purposive sampling, sehingga memperoleh 33 Perusahaan Sub Sektor Kontruksi Bangunan yang sesuai kriteria. Hasil penelitian menunjukkan bahwa secara parsial Profitabilitas berpengaruh signifikan terhadap Opini Audit *Going Concern* dengan nilai signifikansi sebesar $0,029 < 0,05$ dan Solvabilitas tidak berpengaruh terhadap Opini Audit *Going Concern* dengan nilai signifikansi sebesar $0,598 > 0,05$. Secara simultan Profitabilitas dan Solvabilitas secara simultan berpengaruh signifikan terhadap Opini Audit *Going Concern* dengan nilai signifikan sebesar $0,007 < 0,05$.

Kata Kunci: Profitabilitas, Solvabilitas, Opini Audit *Going Concern*.

ABSTRACT

THE EFFECT OF PROFITABILITY AND SOLVENCY ON GOING CONCERN AUDIT OPINION

This study aims to determine and describe how much Profitability and Solvency partially and simultaneously affect the Going Concern Audit Opinion. The independent variable in this study is Profitability as measured by Return On Assets (ROA) and Solvency as measured by Debt To Asset Ratio, while the dependent variable used in this study is Going Concern Audit Opinion as measured by Dummy Variables. The population in this study were 51 Building Construction Sub-Sector Companies listed on the Indonesia Stock Exchange (IDX) in 2018 – 2020. The research sample used the purposive sampling method, so as to obtain 33 Building Construction Sub-Sector Companies that matched the criteria. The results showed that partially Profitability had a significant effect on Going Concern Audit Opinion with a significance value of $0.029 < 0.05$ and Solvency had no effect on Going Concern Audit Opinion with a significance value of $0.598 > 0.05$. Simultaneously, Profitability and Solvency have a significant effect on Audit Opinion Going Concern with a significant value of $0.007 < 0.05$.

Keywords: Profitability, Solvency, Going Concern Audit Opinion.